

**§ 105-449.61. Tax restrictions; administration.**

(a) No Local Tax. – A county or city may not impose a tax on the sale, distribution, or use of motor fuel, except motor fuel for which a refund of the per gallon excise tax is allowed under G.S. 105-449.105A or G.S. 105-449.107.

(b) No Double Tax. – The tax imposed by this Chapter applies only once on the same motor fuel.

(c) Administration. – Article 9 of this Chapter applies to this Article. (1995, c. 390, s. 3; 2014-3, s. 9.6.)